

State of South Dakota

EIGHTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 2009

438Q0132

HOUSE BILL NO. 1131

Introduced by: Representatives Lange, Dennert, and Iron Cloud III and Senators Peterson and Kloucek

1 FOR AN ACT ENTITLED, An Act to exempt the gross receipts from certain auctions from
2 sales and use tax.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 There are exempted from the provisions of this chapter and from the tax imposed by it, gross
7 receipts from a public auction held for the purpose of disposing of tangible personal property
8 of an individual, such as auction sales of farmers or householders selling farm equipment and
9 household goods.

10 Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read
11 as follows:

12 There are exempted from the provisions of this chapter and from the tax imposed by it, gross
13 receipts from a public auction held for the purpose of disposing of tangible personal property
14 of an individual, such as auction sales of farmers or householders selling farm equipment and
15 household goods.



Section 3. That § 10-45-92.1 be repealed.

~~10-45-92.1. All auction sales and consignment sales of tangible personal property, any product transferred electronically, and services are sales at retail. The auction clerk shall file the return and remit the tax imposed by this chapter on the gross receipts from each auction after applying the deductions provided by § 10-45-92. However, the auctioneer is responsible for the payment of the tax imposed by this chapter if the auction clerk is an employee of the auctioneer or if the auction clerk does not have a permit as required by this chapter. In addition to any other information required to be kept by this chapter, each auction clerk shall keep records that identify the owner of the property sold at auction and the auctioneer who conducts the sale of such property.~~

Section 4. That § 10-46-66 be repealed.

~~10-46-66. All auction sales and consignment sales of tangible personal property, any product transferred electronically, and services are sales at retail. The auction clerk shall file the return and remit the tax imposed by this chapter on the gross receipts from each auction after applying the deductions provided by § 10-45-92. However, the auctioneer is responsible for the payment of the tax imposed by this chapter if the auction clerk is an employee of the auctioneer or if the auction clerk does not have a permit as required by this chapter. In addition to any other information required to be kept by this chapter, each auction clerk shall keep records that identify the owner of the property sold at auction and the auctioneer who conducts the sale of such property.~~